

U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.

Page Number

Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
FACTS I USSGL Account Attributes Definitions	IV - 4
Fiscal 2005 USSGL Account Attributes Table for FACTS I Reporting	IV - 5
Fiscal 2005 USSGL Account Attributes for FACTS I - Easy Reference	IV - 11
Fiscal 2006 USSGL Account Attributes Table for FACTS I Reporting	IV - 13
Fiscal 2006 USSGL Account Attributes for FACTS I - Easy Reference	IV - 19

Note: Refer to USSGL standard external reports in Section V for guidance on agency reporting required by FASAB, OMB, and FMS. Missing page numbers are intentional.

	<u>Page Number</u>
Attributes Used To Prepare Budgetary Reports:	IV - 21
FACTS II - Entity Relationship Diagram	IV - 23
FACTS II - Entity Definition Report	IV - 27
FACTS II - Attribute Definition Report	IV - 37
Fiscal 2005 USSGL Account Attributes Table for FACTS II Reporting	IV - 57
Fiscal 2005 USSGL Account Attributes for FACTS II Reporting - Easy Reference	IV - 65
Fiscal 2006 USSGL Account Attributes Table for FACTS II Reporting	IV - 67
Fiscal 2006 USSGL Account Attributes for FACTS II Reporting - Easy Reference	IV - 75

Attributes Used To Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, access the Web site at **www.fms.treas.gov/factsi/index.html**.

FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of “F.”	Treasury	2/N	OMB TFM USSGL - Section V	Agency

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N				
1514	Operating Materials and Supplies Held For Repair	D	N				
1519	Operating Materials and Supplies - Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property - Allowance	C	N				

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
2310	Advances From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations - Cumulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-Out	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3108	Unexpended Appropriations - Prior-Period Adjustments - Restated	D					
3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations - Prior-Period Adjustments - Restated	C					
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources - Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments - Not Restated	C	Y	Y			
7401	Prior-Period Adjustments - Restated	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Capitalized Assets	C	Y	Y			
8802	Purchases of Capitalized Assets	D	Y	Y			

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.		
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.		
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.		
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.		
5/ Attribute values/domains are listed below:		
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	A	Noncustodial
Debit/Credit	C	Credit
	D	Debit
Exchange/Nonexchange	X	Exchange Revenue
	T	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

This page was intentionally left blank.

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N				
1514	Operating Materials and Supplies Held For Repair	D	N				
1519	Operating Materials and Supplies - Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property - Allowance	C	N				

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
2310	Advances From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations - Cumulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-Out	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3108	Unexpended Appropriations - Prior-Period Adjustments - Restated	D					
3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations - Prior-Period Adjustments - Restated	C					
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources - Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments - Not Restated	C	Y	Y			
7401	Prior-Period Adjustments - Restated	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Capitalized Assets	C	Y	Y			
8802	Purchases of Capitalized Assets	D	Y	Y			

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:			
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.			
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.			
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.			
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.			
5/ Attribute values/domains are listed below:			
<u>Attribute</u>	<u>Domain</u>		<u>Domain Description</u>
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

This page was intentionally left blank.

Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ◆ Entity Relationship Diagram
- ◆ Entity Definition Report
- ◆ Attribute Definition Report
- ◆ FACTS II USSGL Account Attributes Table

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

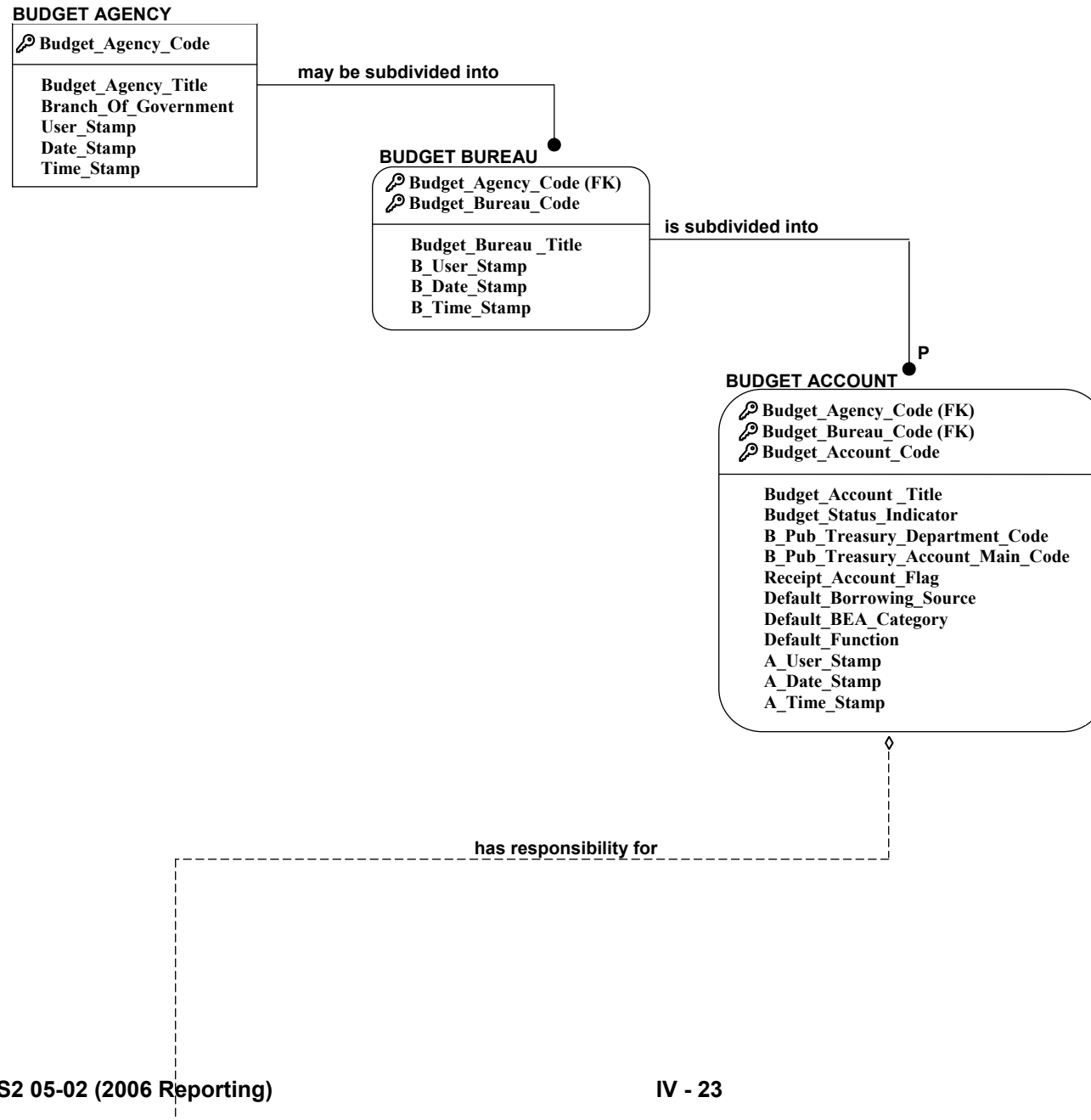
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

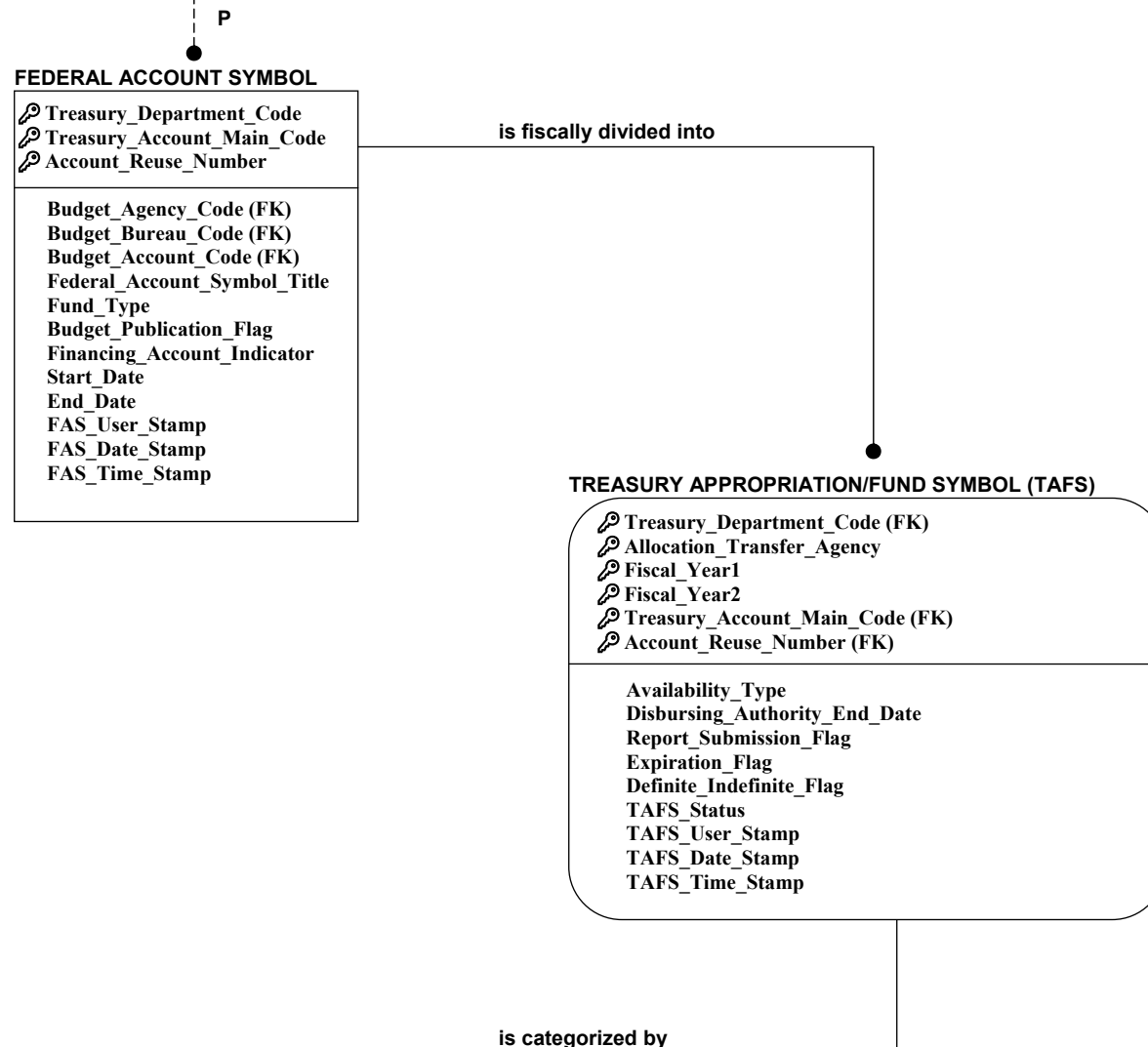
FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)

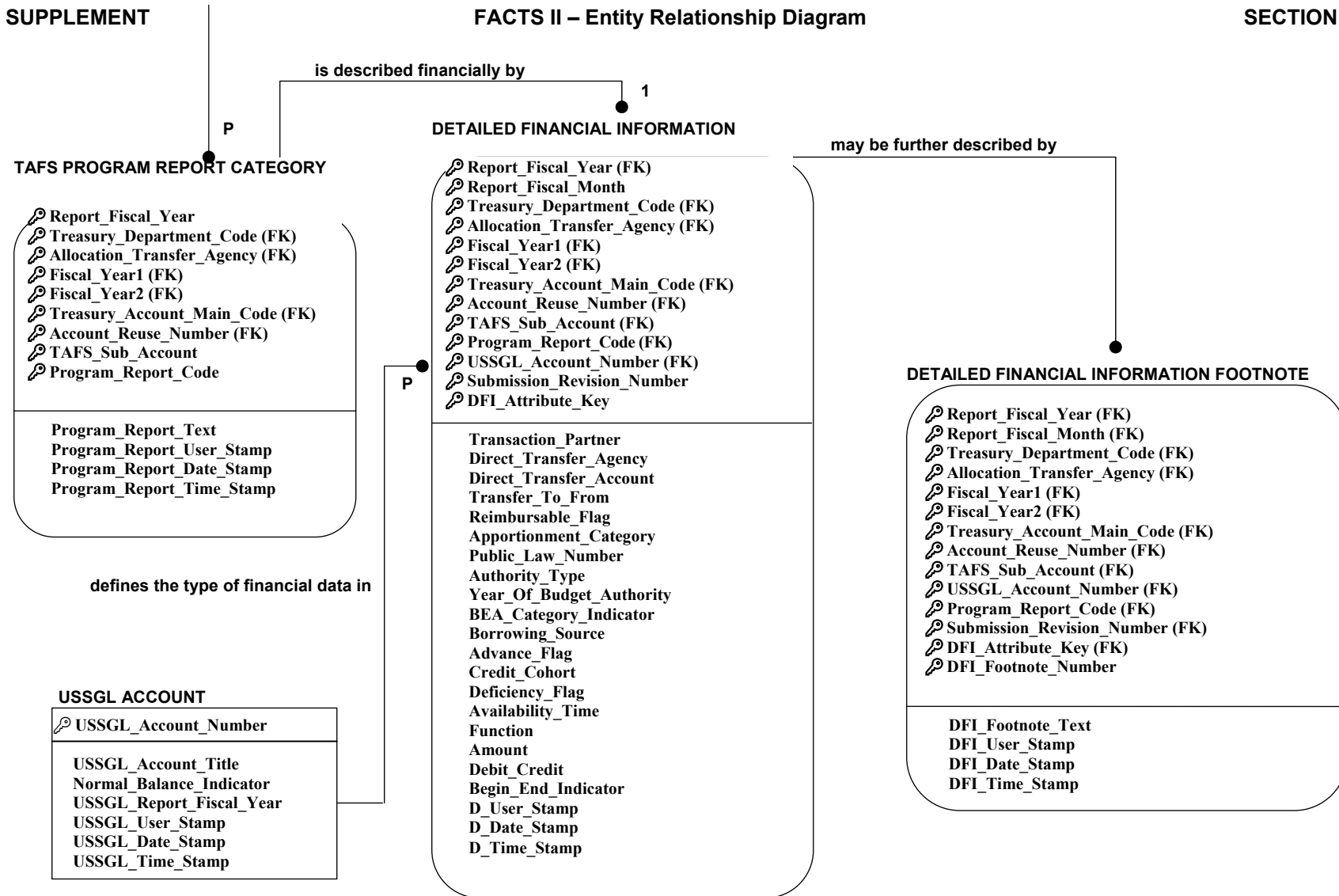
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the “FACTS II - Attribute Definition Report” in this section.
Other	In some cases, attributes are filled in with a value other than “Y” or space. For example, Begin_End often appears with an “E” (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html**.







This page was intentionally left blank.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Agency,
Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,
Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,
Treasury Account Symbol,
Fund Account,
Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TAFS PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

FACTS II - ENTITY DEFINITION REPORT

Entity Name: USSGL ACCOUNT

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury's Annual Report), the SF-133: Report on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior year column of the Program and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

This page was intentionally left blank.

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	D - Discretionary M - Mandatory E - Emergency Discretionary	1/A	P&F	OMB
Default_Function	Classification of data according to major purpose served (e.g., income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	OMB
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra-governmental Revolving or Management Fund, 7 - Trust (non-revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	OMB
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	P&F, FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Text	The text description associated with the program report code.	N/A	25/A	SF 133	OMB, Agency
Program_Report_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Program_Report_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Program_Report_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account, which is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	D – Discretionary M – Mandatory E – Emergency Discretionary	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
DFI_Footernote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footernote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source				
	Fund Balance With Treasury	D	Y	E															U/E			
1120	Imprest Funds	D	Y	E															U			
1130	Funds Held by the Public	D	Y	E															U/E			
1195	Other Monetary Assets	D	Y	E															U/E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B															U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E															U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E						Y									U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E															U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E															U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															U			
4032	Estimated Indefinite Contract Authority	D	Y	E					Y										U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E															U			
4042	Estimated Indefinite Borrowing Authority	D	Y	E					Y										U			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv. Flag	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA			Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4044	Anticipated Reductions to Borrowing Authority	C	Y	E															U			
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E															U			
4060	Anticipated Collections From Non-Federal Sources	D	Y	E															U			
4070	Anticipated Collections From Federal Sources	D	Y	E															U			
4081	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y												Y		U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y												Y		U/E			
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y												Y		U			
4111	Debt Liquidation Appropriations	D	Y	E	Y				Y								Y		U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E					Y								Y		U			
	Appropriated Trust or Special Fund Receipts	D	Y	E	Y				Y								Y		U			Y
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y				Y								Y		U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y				Y								Y		U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y				Y								Y		U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E					Y								Y		U			
4119	Other Appropriations Realized	D	Y	E	Y				Y					Y			Y		U			Y
4120	Appropriations Anticipated	D	Y	E					Y								Y		U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	B					Y										U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	E					Y										U			
4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	Y	E	Y				Y								Y		U			
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	C	Y	E					Y								Y		U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E					Y		Y	Y					Y		U	Y		
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B					Y								Y		U/E			Y
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E					Y								Y		U/E			Y

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B													Y		U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E													Y		U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E	Y				Y								Y		U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E					Y								Y		U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	C	Y	E															U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E					Y								Y		U			
4132	Substituion of Contract Authority	C	Y	E	S												Y		U			Y
4133	Decreases to Indefinite Contract Authority	C	Y	E													Y		U/E			Y
4134	Contract Authority Withdrawn	C	Y	E															U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y				Y								Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B													Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E													Y		U/E			Y
4137	Transfers of Contract Authority	D	Y	B					Y		Y	Y					Y		U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E					Y		Y	Y					Y		U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E					Y								Y		U/E			Y
4139	Contract Authority Carried Forward	D	Y	B															U/E			Y
4139	Contract Authority Carried Forward	D	Y	E															U/E			Y
4140	Substitution of Borrowing Authority	C	Y	E	Y												Y	Y	U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E					Y								Y	Y	U			
4143	Decreases to Indefinite Borrowing Authority	C	Y	E													Y	Y	U/E			Y
4144	Borrowing Authority Withdrawn	C	Y	E														Y	U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E														Y	U/E			Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y												Y		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															U/E			
4148	Resources Realized From Borrowing Authority	D	Y	E															U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B														Y	U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E														Y	U/E			Y
4150	Reappropriations	D	Y	E					Y								Y		U			Y

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv. Flag	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA			Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E													Y		U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E															U/E			
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E					Y								Y		U			
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E					Y								Y		U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E					Y										U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y	E					Y										U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	B					Y		Y	Y					Y		U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Y		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Y		
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E					Y		Y	Y					Y		U	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y				Y		Y	Y					Y		U	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	B					Y		Y	Y					Y		U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	E					Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	B					Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	E					Y		Y	Y					Y		U/E	Y		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Y	E					Y		Y	Y					Y		U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y				Y		Y	Y					Y		U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E							Y	Y							U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E															U			
4190	Transfers - Prior-Year Balances	D	Y	E							Y	Y							U	Y		
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	E															U/E			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
	Balance Transfers - Unexpired to Expired	D	Y	E															U/E			
4192	Expired	D	Y	E															U/E			
4195	Transfer of Obligated Balances	D	Y	E															U/E			
4199	Transfer of Expired Expenditure Transfers Receivable	D	Y	E							Y	Y					Y		U/E	Y		
4201	Total Actual Resources - Collected	D	Y	B															U/E			
4201	Total Actual Resources - Collected	D	Y	E															U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E															U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E					Y								Y		U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E															U			
4221	Unfilled Customer Orders Without Advance	D	Y	B						Y							Y		U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E						Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B						Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E						Y							Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B													Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E													Y		U/E			
4230	Unfilled Customer Orders Without Advance - Transferred	C	Y	E						Y	Y	Y					Y		U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E						Y							Y		U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	Y	E							Y	Y					Y		U/E	Y		
4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	Y	E						Y	Y	Y					Y		U/E	Y		
4234	Other Federal Receivables - Transferred	C	Y	E							Y	Y					Y		U/E	Y		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B						Y							Y		U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E						Y							Y		U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E						Y							Y		U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E													Y		U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E													Y		U/E			
4261	Actual Collections of Business-Type Fees	D	Y	E													Y		U/E			
4262	Actual Collections of Loan Principal	D	Y	E													Y		U/E			
4263	Actual Collections of Loan Interest	D	Y	E													Y		U/E			
4264	Actual Collections of Rent	D	Y	E													Y		U/E			
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E													Y		U/E			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E													Y		U/E			
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E													Y		U/E			
4271	Actual Program Fund Subsidy Collected	D	Y	E													Y		U/E			
4273	Interest Collected From Treasury	D	Y	E													Y		U/E			
4275	Actual Collections From Liquidating Fund	D	Y	E													Y		U/E			
4276	Actual Collections From Financing Fund	D	Y	E													Y		U/E			
4277	Other Actual Collections - Federal	D	Y	E													Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B													Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	B													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	E													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	B													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	E													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	B													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E													Y		U/E			
4287	Other Federal Receivables	D	Y	B													Y		U/E			
4287	Other Federal Receivables	D	Y	E													Y		U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E															U			
4320	Adjustment for Changes in Prior-Year Allocations of Budgetary Resources	D	Y	E															U/E			
4350	Canceled Authority	C	Y	E													Y		U/E			
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y				Y								Y		U			
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	B	Y				Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	E	Y				Y								Y		U			
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y				Y								Y		U			
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y				Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E					Y								Y		U			
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y				Y								Y	Y	U			Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		U/E			Y

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source				
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B					Y								Y		U			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E					Y								Y		U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y				Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y				Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y				Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B					Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E					Y								Y		U			
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E					Y										U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E															U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E															U			
4450	Unapportioned Authority	C	Y	B															U			
4450	Unapportioned Authority	C	Y	E															U			
4510	Apportionments	C	Y	E												Y			U		Y	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E												Y			U			
4610	Allotments - Realized Resources	C	Y	E															U		Y	
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B															U			
4620	Unobligated Funds Exempt From Apportionment	C	Y	E															U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E															U		Y	
4650	Allotments - Expired Authority	C	Y	B															E			
4650	Allotments - Expired Authority	C	Y	E															E			
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E															U			
4700	Commitments - Programs Subject to Apportionment	C	Y	E															U		Y	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E															U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y											U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y					Y				Y		U/E			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv. Flag	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA			Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y					Y				Y		U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E							Y	Y							U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E							Y	Y							U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E															U/E			
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y	E													Y		U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y					Y				Y		U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y											U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y					Y				Y		U/E			
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y					Y				Y		U			
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y					Y				Y		U			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E							Y	Y							U/E	Y		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E															U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E						Y							Y		U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E		Y	Y	Y					Y				Y		U/E			
ADDITIONAL INFORMATION:																						
1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.																						
2/ The shaded attributes are supplied by FACTS II.																						
Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006 but available for early implementation for fiscal 2005. Early implementation is strongly encouraged.																						

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>	<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>
Advance Flag	P	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
Apportionment Category	A	Category A	Normal Balance Indicator ²	D	Debit
Apportionment Category	B	Category B	Normal Balance Indicator ²	C	Credit
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
Authority Type	P	Appropriation	Reimbursable Flag	D	Direct
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	B	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	C	Contract Authority	Transaction Partner	F	Federal
Authority Type	R	Re-appropriation	Transaction Partner	X	NonFederal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	E	NonFederal Exception
Availability Time	A	Available in Current Period	Transfer To/From ²	F	From
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	T	To
BEA Category Indicator	D	Discretionary	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	M	Mandatory	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
BEA Category Indicator	E	Emergency Discretionary			
Begin End Indicator ²	B	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
Borrowing Source	T	Treasury			
Borrowing Source	P	Public			
Borrowing Source	F	Federal Financing Bank			
Debit Credit	D	Debit			
Debit Credit	C	Credit			
Deficiency Flag ²	D	Deficient			
Deficiency Flag ²	X	Not Deficient			
Definite/Indefinite Flag ²	D	Definite			
Definite/Indefinite Flag ²	I	Indefinite			

This page was intentionally left blank.

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
1010	Fund Balance With Treasury	D	Y	E															U/E			
1120	Imprest Funds	D	Y	E															U			
1130	Funds Held by the Public	D	Y	E															U/E			
1195	Other Monetary Assets	D	Y	E															U/E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B															U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E															U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E						Y									U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E															U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E															U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															U			
4032	Estimated Indefinite Contract Authority	D	Y	E					Y										U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E															U			
4042	Estimated Indefinite Borrowing Authority	D	Y	E					Y										U			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv.	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Flag		Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4044	Anticipated Reductions to Borrowing Authority	C	Y	E															U			
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E															U			
4060	Anticipated Collections From Non-Federal Sources	D	Y	E															U			
4070	Anticipated Collections From Federal Sources	D	Y	E															U			
4081	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y												Y		U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y												Y		U/E			
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y												Y		U			
4111	Debt Liquidation Appropriations	D	Y	E	Y				Y								Y		U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E					Y								Y		U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y				Y								Y		U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y				Y								Y		U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y				Y								Y		U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E					Y								Y		U			
4119	Other Appropriations Realized	D	Y	E	Y				Y					Y			Y		U			Y
4120	Appropriations Anticipated	D	Y	E					Y								Y		U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	B					Y										U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	E					Y										U			
4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	Y	E	Y				Y								Y		U			
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	C	Y	E					Y								Y		U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E					Y		Y	Y					Y		U	Y		
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B					Y								Y		U/E			Y
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E					Y								Y		U/E			Y

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source				
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B													Y		U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E													Y		U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E	Y				Y								Y		U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E					Y								Y		U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	C	Y	E															U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E					Y								Y		U			
4132	Substitution of Contract Authority	C	Y	E	S												Y		U			Y
4133	Decreases to Indefinite Contract Authority	C	Y	E													Y		U/E			Y
4134	Contract Authority Withdrawn	C	Y	E															U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y				Y								Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B													Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E													Y		U/E			Y
4137	Transfers of Contract Authority	D	Y	B					Y		Y	Y					Y		U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E					Y		Y	Y					Y		U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E					Y								Y		U/E			Y
4139	Contract Authority Carried Forward	D	Y	B															U/E			Y
4139	Contract Authority Carried Forward	D	Y	E															U/E			Y
4140	Substitution of Borrowing Authority	C	Y	E	Y												Y	Y	U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E					Y								Y	Y	U			
4143	Decreases to Indefinite Borrowing Authority	C	Y	E													Y	Y	U/E			Y
4144	Borrowing Authority Withdrawn	C	Y	E														Y	U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E														Y	U/E			Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y												Y		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															U/E			
4148	Resources Realized From Borrowing Authority	D	Y	E															U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B														Y	U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E														Y	U/E			Y
4150	Reappropriations	D	Y	E					Y								Y		U			Y

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv.	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Flag		Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E													Y		U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E															U/E			
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E					Y								Y		U			
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E					Y								Y		U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E					Y										U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y	E					Y										U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	B					Y		Y	Y					Y		U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Y		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Y		
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E					Y		Y	Y					Y		U	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y				Y		Y	Y					Y		U	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	B					Y		Y	Y					Y		U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	E					Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	B					Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	E					Y		Y	Y					Y		U/E	Y		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Y	E					Y		Y	Y					Y		U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y				Y		Y	Y					Y		U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E							Y	Y							U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E															U			
4190	Transfers - Prior-Year Balances	D	Y	E							Y	Y							U	Y		

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	E															U/E			
4192	Balance Transfers - Unexpired to Expired	D	Y	E															U/E			
4195	Transfer of Obligated Balances	D	Y	E															U/E			
4199	Transfer of Expired Expenditure Transfers Receivable	D	Y	E						Y	Y						Y		U/E	Y		
4201	Total Actual Resources - Collected	D	Y	B															U/E			
4201	Total Actual Resources - Collected	D	Y	E															U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E															U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E					Y								Y		U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E															U			
4221	Unfilled Customer Orders Without Advance	D	Y	B						Y							Y		U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E						Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B						Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E						Y							Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B													Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E													Y		U/E			
4230	Unfilled Customer Orders Without Advance - Transferred	C	Y	E						Y	Y	Y					Y		U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E						Y							Y		U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	Y	E							Y	Y					Y		U/E	Y		
4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	Y	E						Y	Y	Y					Y		U/E	Y		
4234	Other Federal Receivables - Transferred	C	Y	E							Y	Y					Y		U/E	Y		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B						Y							Y		U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E						Y							Y		U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E						Y							Y		U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E													Y		U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E													Y		U/E			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv. Flag	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA			Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4261	Actual Collections of Business-Type Fees	D	Y	E													Y		U/E			
4262	Actual Collections of Loan Principal	D	Y	E													Y		U/E			
4263	Actual Collections of Loan Interest	D	Y	E													Y		U/E			
4264	Actual Collections of Rent	D	Y	E													Y		U/E			
	Actual Collections From Sale of Foreclosed Property	D	Y	E													Y		U/E			
4265	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E													Y		U/E			
4266	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E													Y		U/E			
4267	Actual Program Fund Subsidy Collected	D	Y	E													Y		U/E			
4273	Interest Collected From Treasury	D	Y	E													Y		U/E			
4275	Actual Collections From Liquidating Fund	D	Y	E													Y		U/E			
4276	Actual Collections From Financing Fund	D	Y	E													Y		U/E			
4277	Other Actual Collections - Federal	D	Y	E													Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B													Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	B													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	E													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	B													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	E													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	B													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E													Y		U/E			
4287	Other Federal Receivables	D	Y	B													Y		U/E			
4287	Other Federal Receivables	D	Y	E													Y		U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E															U			
	Adjustment for Change in Prior-Year Allocation of Budgetary Resources	D	Y	E															U/E			
4350	Canceled Authority	C	Y	E													Y		U/E			
	Temporary Reduction - New Budget Authority	C	Y	E	Y				Y								Y		U			
	Temporary Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	B	Y				Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	E	Y				Y								Y		U			
	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y				Y								Y		U			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
No.	Title	FACTS II Norm Bal. ²	Debit Credit	Begin End ²	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Func-tion	Avail. Time	BEA Cat.	Borrow Source				
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y				Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E					Y								Y		U			
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y				Y								Y	Y	U			Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		U/E			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B					Y								Y		U			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E					Y								Y		U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y				Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y				Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y				Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B					Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E					Y								Y		U			
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E					Y										U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E															U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E															U			
4450	Unapportioned Authority	C	Y	B															U			
4450	Unapportioned Authority	C	Y	E															U		Y	
4510	Apportionments	C	Y	E												Y			U		Y	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E												Y			U			
4610	Allotments - Realized Resources	C	Y	E															U		Y	
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B															U			
4620	Unobligated Funds Exempt From Apportionment	C	Y	E															U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E															U		Y	
4650	Allotments - Expired Authority	C	Y	B															E			
4650	Allotments - Expired Authority	C	Y	E															E			
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E															U			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of	Adv.	Func-tion	Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Flag		Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
4700	Commitments - Programs Subject to Apportionment	C	Y	E															U		Y	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E															U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y											U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y					Y				Y		U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y					Y				Y		U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E							Y	Y							U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E							Y	Y							U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E															U/E			
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y	E													Y		U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y					Y				Y		U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y											U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y					Y				Y		U/E			
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y					Y				Y		U			
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y					Y				Y		U			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E							Y	Y							U/E	Y		
4971	Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E															U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E						Y							Y		U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E		Y	Y	Y					Y				Y		U/E			
ADDITIONAL INFORMATION:																						
1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.																						
2/ The shaded attributes are supplied by FACTS II.																						

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>	<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>
Advance Flag	P	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
Apportionment Category	A	Category A	Normal Balance Indicator ²	D	Debit
Apportionment Category	B	Category B	Normal Balance Indicator ²	C	Credit
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
Authority Type	P	Appropriation	Reimbursable Flag	D	Direct
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	B	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	C	Contract Authority	Transaction Partner	F	Federal
Authority Type	R	Re-appropriation	Transaction Partner	X	NonFederal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	E	NonFederal Exception
Availability Time	A	Available in Current Period	Transfer To/From ²	F	From
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	T	To
BEA Category Indicator	D	Discretionary	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	M	Mandatory	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
BEA Category Indicator	E	Emergency Discretionary			
Begin End Indicator ²	B	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
Borrowing Source	T	Treasury			
Borrowing Source	P	Public			
Borrowing Source	F	Federal Financing Bank			
Debit Credit	D	Debit			
Debit Credit	C	Credit			
Deficiency Flag ²	D	Deficient			
Deficiency Flag ²	X	Not Deficient			
Definite/Indefinite Flag ²	D	Definite			
Definite/Indefinite Flag ²	I	Indefinite			

This page was intentionally left blank.